

THE UNIVERSITY OF TEXAS AT TYLER
SOULES COLLEGE OF BUSINESS
Fall 2025

COURSE NUMBER: ACCT 5360.001

COURSE TITLE: Advanced Problems in Accounting

INSTRUCTOR: Dr. Mary Fischer

REQUIRED TEXT: *Advance Accounting*, 5th Edition, Hamlen
, Cambridge Business Publishers.
ISBN 978-161853-424-8

Online homework assignments must be completed using myBusinessCourse.com. Each assignment has a specific opening and closing date for submission that coincides with material being discussed in class.

In class homework assignments are due at the beginning of each class period and available for grading.

Additional reading and research materials may be assigned. Materials will be provided that can be obtained from the www, downloaded from UT Tyler's library databases or retrieved from the course Canvas site.

CLASS MEETINGS: Thursday 6 PM using the face-to-face format

COURSE DESCRIPTION: Accounting theory and practice relating to complex consolidation issues and business combinations. Consolidated financial statements, intercompany transactions, accounting for governments, not-for-profits and other complex accounting topics are examined.

PREREQUISITE: ACCT 3312 Intermediate Accounting II or equivalent and admission to the MAcc program or consent of the MAcc program director.

COURSE OBJECTIVES:

KNOWLEDGE OBJECTIVES OF THIS COURSE INCLUDE:

This is a writing intensive course with an objective to provide students with an understanding of accounting theory and principles for the following areas:

Business Combinations

Consolidated Financial Statements

Governmental Transactions and Reporting

Financial reporting for not-for-profit entities

By the end of this course, students should be able to:

- Construct a set of consolidated financial statements including a balance sheet and income statement at the date of acquisition and subsequent to acquisition
- Calculate earned and unearned revenue in intercompany transactions
- Recognize and record transactions for governmental entities
- Recognize and record transactions for nonprofit entities

OUTCOMES FOR STUDENTS TO SUCCESSFULLY COMPLETE THIS COURSE INCLUDE:

The objective of this course is to give you an understanding of accounting theory and principles together with the skills to communicate in a written manner for the following areas:

Business Combinations
Consolidated Financial Statements
Governmental Financial Statements
Nonprofit Financial Statements and pending GAAP

TEACHING METHOD: Lecture, discussion, review sessions and problem analysis.

OFFICE & CONTACT INFORMATION: SCOB 350-19 by appointment, mobile 903-530-9090 email mfischer@uttyler.edu

OFFICE HOURS: Dedicated office hours are 1 hour before class. Zoom contact information is posted in Canvas. Other hours are on Tuesday and Thursday when the door is open and other hours are by appointment with the professor either in person or via Zoom.. This schedule is subject to change.

FASB CODIFICATION: These data are posted at www.ASC.FASB.org Ongoing FASB projects are found at www.FASB.org

AUDIT ANALYTICS The Soules College of Business has arranged for searchable access to Audit Analytics. This data base has extensive financial information regarding publicly traded US corporations. This data basis can be used to retrieve financial information as well as auditor fees, and other information for an extensive period of time.

Web Address www.AuditAnalytics.com
Username FischerClass@uttyler.edu
Pass Code +ag5Fr#pru

TOPICS COVERED:

Topic	Classroom Hours
Business combinations	20
Governmental transactions	10
Transaction accounting and other topics	10
Assessment and testing	5

EVALUATION:

Four Exams	65 %
Homework In-class assignments	15%
Homework: MBC class assignments	10 %
Class attendance and participation	10 %

Grade: Weighted average total 90%+= A, 80%-89.99%=B, 70%-79.99%= C, 60%-69.99%=D, 59.99% or less=F Note: grades will not be rounding up.

HOMEWORK AND OTHER ASSIGNMENTS

Multiple choice and exercises homework assignments are posted on MyBusinessCourse.Com. These assignments have a specific opening and closing date for submission that coincides with the material being discussed in class. All MBC assigned questions are algorithmic. Each chapter has an e-book, overview, demo, review, highlights, and tips that you should view and critique for class participation credit. Assess to the WWW is posted in Canvas in the Getting Started Module.

Text end of chapter assignments is specific and are to be completed and uploaded to Canvas on the date posted in the Assignments. Text or MBC assignments submitted after the due date will not be accepted or graded.

ATTENDANCE AND PARTICIPATION

Because of the importance of your participation in this, you should attend each face-to-face class session. You will be excused for university excused absences, but you should let me know before the event. Work-related obligations and illnesses will also be excused but some evidence of the obligation/illness must be provided for my records. If you fail attend class without notification or log into the a Zoom class if scheduled, no attendance /participation will be noted in the Canvas class assessment.

Make-up presentations or exams will not be scheduled.

CLASS POLICIES

- ✓ Class starts promptly at 6 PM. If you have a problem that prevents you from arriving on time, please inform me as soon as possible
- ✓ If you must leave class before the end of the period, let me know as soon as possible and no later than the beginning of the class period.
- ✓ Textbooks, materials and 4-function calculators should be available for class.
- ✓ Courtesy to the professor and other students is expected. The class will engage in open discussion. Side chat conversations are disrespectful to others and are inappropriate behavior.
- ✓ Dishonesty and/or plagiarism are unacceptable behavior and will not be tolerated.

Class assignment schedule:

ACCT 5360

Fall 2025

Assignment Date	Readings and review	Topics	MBC	In class Assignments
8.28.25	Overview and orientation			
	Mergers & Acquisitions	AA: CAM, SEC	Chpt 2 PPT	Chapter 2 discussion
9.4.25			Chapter 2	Chpt 2 EOC E2-1, 5, 6, P2-1
	Date of Acquisition	Chapter 3 discussion	Chpt 3 PPT	
9.11.25			Chapter 3	Chpt 3 EOC E3-2, 8, 11 & P3-1
		Review Chapters 2 & 3		MBC Chpt 2 and 3
9.18.25	Exam 1			Exam: Chapters 2 and 3
9.25.25	Subsequent to acquisition			Review exam
		Chapter 4 discussion	Chpt 4 PPT	Work examples in class
10.2.25	Outside interest		Chapter 4	Chpt EOC E4-1, 2, 3, P4-1
		Chapter 5 discussion	Chpt 5 PPT	
10.9.25	Intercompany		Chapter 5	Chpt 5 EOC E5-5, 6, P5-1, 3
		Chapter 6 discussion	Chpt 6 PPT	
10.16.25			Chapter 6	Chpt 6 EOC E6-1, 2, 3, 4, 5, 7 & 8
		Review chpt 4, 5 and 6		MBC Chpt 4, 5 & 6
10.23.25	Exam 2			Exam on Chapters 4, 5 & 6
10.30.25	Govt GF reporting	Chapter 10 Gov't		Review exam
				Chpt 10 EOC E10-3, 5, 6, 12, & 18
11.6.25	Govt other transactions	Chapter 11 Gov't	Chapter 11	Chpt 11 EOC E11-1, 2, 5, 7, 12 & 13
11.13.25	Govt Ext reporting	Chapter 12 Gov't	Chapter 12	Chpt 12 EOC 12E- 1, 4, 8 & 10.
				MBC Chpts 10, 11 ^ 12
11.20.25	Exam 3			Exam Chpts 10, 11, & 12
11.27.25	Thanksgiving			
12.4.25	NFP Entities	Chapter 13 NFP		Review Exam 3
		NFP exercises and display	Chpt 13 PPT	MBC Chpt 13
12.11.25	Final Exam	All NFP Entities	Chapter 13	Chpt 13 EOC all MC

Last day to drop course with W is November 4

Assignments subject to update and change by the Professor

CLASS AI POLICY

The work submitted by students in this course will be self-generated. This includes all process work, drafts, brainstorming artifacts, editing, and final products. This extends to group assignments where students create collaboratively the project. Any instance of the following constitutes a violation of UT Tyler's Honor Code: a student has another person/entity do any portion of a graded assignment, which includes purchasing work from a company, hiring a person or company to complete an assignment or exam, using a previously submitted assignment and/or using AI tools (such as ChatGPT, Claude, etc.).

STUDENT RESOURCES

- [UT Tyler Student Accessibility and Resource \(SAR\) Office](#) (provides needed accommodations to students with document needs related to access and learning)
- [UT Tyler Writing Center](#)
- [The Mathematics Learning Center](#)
- [UT Tyler PASS Tutoring Center](#)
- [UT Tyler Supplemental Instruction](#)
- [Upswing \(24/7 online tutoring\) - covers nearly all undergraduate course areas](#)
- [Robert Muntz Library](#) and [Library Liaison](#)
- [Canvas 101](#) (learn to use Canvas, proctoring, Unicheck, and other software)
- Digital Support Toolkit (for supported courses only. Students are automatically enrolled in the toolkit for supported courses)
- LIB 422 -- Computer Lab where students can take a proctored exam
- [The Career Success Center](#)
- [UT Tyler Testing Center](#)
- [Office of Research & Scholarship Design and Data Analysis Lab](#)

Additional Resources for Students

- [UT Tyler Counseling Center](#) (available to all students)
- [MySSP App](#) (24/7 access to Student Support Program counseling through phone or chat and online wellness resources available in a variety of languages)
- [Student Assistance and Advocacy Center](#)
- [Military and Veterans Success Center](#) (supports for our military-affiliated students)
- [UT Tyler Patriot Food Pantry](#)
- [UT Tyler Financial Aid and Scholarships](#)
- [UT Tyler Student Business Services](#) (pay or set up payment plans, etc.)
- [UT Tyler Registrar's Office](#)
- [Office of International Programs](#)
- [Title IX Reporting](#)
- [Patriots Engage](#) (available to all students. Get engaged at UT Tyler.)

UNIVERSITY POLICIES AND INFORMATION

Withdrawing from Class

Students may [withdraw](#) (drop) from this course using the [Withdrawal Portal](#). Withdrawing (dropping) this course can impact your Financial Aid, Scholarships, Veteran Benefits, Exemptions, Waivers,

International Student Status, housing, and degree progress. Please speak with your instructors, consider your options, speak with your advisor, and visit the One-Stop Service Center (STE 230) or email enroll@uttyler.edu to get a complete review of your student account and the possible impacts to withdrawing. We want you to make an informed decision. UT Tyler faculty and staff are here for you and often can provide additional support options or assistance. Make sure to carefully [read the implications for withdrawing from a course and the instructions](#) on using the [Withdrawal portal](#).

Texas law prohibits students from dropping more than six courses during their entire undergraduate career*. The six courses dropped includes those from other 2-year or 4-year Texas public colleges and universities. Consider the impact withdrawing from this class has on your academic progress and other areas, such as financial implications. We encourage you to consult your advisor(s) and Enrollment Services for additional guidance. **CAUTION #1:** Withdrawing before census day does not mean you get a full refund. Please see the [Tuition and Fee Refund Schedule](#). **CAUTION #2:** All international students must check with the [Office of International Programs](#) before withdrawing. All international students are required to enroll full-time for fall and spring terms. **CAUTION #3:** All UT Tyler Athletes must check with the Athletic Academic Coordinator before withdrawing from a course. **CAUTION #4:** All veterans or military-affiliated students should consult with the [Military and Veterans Success Center](#).

* Students who began college for the first time before 2007 are exempt from this law.

Final Exam Policy

Final examinations are administered as scheduled. If unusual circumstances require that special arrangements be made for an individual student or class, the Dean of the appropriate college, after consultation with the faculty member involved, may authorize an exception to the schedule. Faculty members must maintain student final examination papers for a minimum of three months following the examination date.

Incomplete Grade Policy

If a student, because of extenuating circumstances, is unable to complete all of the requirements for a course by the end of the semester, then the instructor may recommend an Incomplete (I) for the course. The "I" may be assigned in place of a grade *only when **all** of the following conditions are met:* (a) the student has been making satisfactory progress in the course; (b) the student is unable to complete all coursework or final exam due to unusual circumstances that are beyond personal control and are acceptable to the instructor, and (c) the student presents these reasons before the time that the final grade roster is due. The semester credit hours for an Incomplete will not be used to calculate the grade point average.

The student and the instructor must submit an Incomplete Form detailing the work required and the time by which the work must be completed to their respective department chair or college dean for approval. The time limit established must not exceed one year. Should the student fail to meet all of the work for the course within the time limit, then the instructor may assign zeros to the unfinished work, compute the course average for the student, and assign the appropriate grade. If a grade has yet to be assigned within one year, then the Incomplete will be changed to an F, or NC. If the course was initially taken under the CR/NC grading basis, this may adversely affect the student's academic standing.

Grade Appeal Policy

Disputes regarding grades must be initiated within sixty (60) days from the date of receiving the final course grade by filing a Grade Appeal Form with the instructor who assigned the grade. A grade appeal should be used when the student thinks the final course grade awarded does not reflect the grades earned on assessments or follow the grading scale as documented in the syllabus. The student should provide the rationale for the grade appeal and attach supporting document about the grades earned. The form should be sent via email to the faculty member who assigned the grade. The faculty member reviews the

rationale and supporting documentation and completes the instruction section of the form. The instructor should return the form to the student, even if a grade change is made at this level. If the student is not satisfied with the decision, the student may appeal in writing to the Chairperson of the department from which the grade was issued. In situations where there is an allegation of capricious grading, discrimination, or unlawful actions, appeals may go beyond the Chairperson to the Dean or the Dean's designee of the college from which the grade was issued, with that decision being final. The Grade Appeal form is found in the [Registrar's Form Library](#).

NOTE: The Grade Appeal Form is different from the Application for Appeal form submitted to the Student Appeals Committee, which does not rule on grade disputes as described in this policy.

Disability/Accessibility Services

In accordance with Section 504 of the Rehabilitation Act, Americans with Disabilities Act (ADA) and the ADA Amendments Act (ADAAA), the University of Texas at Tyler offers accommodations to students with learning, physical, and/or psychological disabilities. If you have a disability, including a non-visible diagnosis such as a learning disorder, chronic illness, TBI, PTSD, ADHD, or a history of modifications or accommodations in a previous educational environment, you are encouraged to visit <https://hood.accessiblelearning.com/UTTyler/> and fill out the New Student application. The Student Accessibility and Resources (SAR) office will contact you when your application has been submitted and an appointment with the Assistant Director Student Accessibility and Resources/ADA Coordinator. For more information, including filling out an application for services, please visit the SAR webpage at <https://www.uttyler.edu/disability-services>, the SAR office located in the Robert Muntz Library, LIB 460, email saroffice@uttyler.edu, or call 903.566.7079."

Military Affiliated Students

UT Tyler honors the service and sacrifices of our military-affiliated students. If you are a student who is a veteran, on active duty, in the reserves or National Guard, or a military spouse or dependent, please stay in contact with your faculty member if any aspect of your present or prior service or family situation makes it difficult for you to fulfill the requirements of a course or creates disruption in your academic progress. It is important to make your faculty member aware of any complications as far in advance as possible. Your faculty member is willing to work with you and, if needed, put you in contact with university staff who are trained to assist you. The [Military and Veterans Success Center \(MVSC\)](#) has campus resources for military-affiliated students. The MVSC can be reached at MVSC@uttyler.edu or via phone at 903.565.5972.

Students on an F-1 Visa

To remain in compliance with Federal Regulations requirements you must do the following:

- Traditional face-to-face classes: Attend classes on the regular meeting days/times.
- Hybrid Classes: Attend all face-to-face classes convened by the instructor according to the schedule set for your specific course.
- Online course: Only one online course can count toward your full-time enrollment. Students are expected to be fully engaged and meet all requirements for the online course.

Academic Honesty and Academic Misconduct

The UT Tyler community comes together to pledge that "Honor and integrity will not allow me to lie, cheat, or steal, nor to accept the actions of those who do." Therefore, we enforce the [Student Conduct and Discipline policy](#) in the Student Manual Of Operating Procedures (Section 8).

FERPA

UT Tyler follows the Family Educational Rights and Privacy Act (FERPA) as noted in [University Policy](#)

[5.2.3](#). The course instructor will follow all requirements to protect your confidential information.

Absence for Official University Events or Activities

This course follows the practices related to [Excused Absences for University Events or Activities](#) as noted in the Catalog.

Absence for Religious Holidays

This course follows the practices related to [Excused Absences for Religious Holy Days as noted in the Catalog](#).

Absence for Pregnant Students

This course follows the requirements of Texas Laws SB 412, SB 459, SB 597/HB 1361 to meet the needs of pregnant and parenting students. Part of the supports afforded pregnant students includes excused absences. Faculty who are informed by a student of needing this support should make a referral to the Parenting Student Liaison. NOTE: Students must work with the Parenting Student Liaison in order to receive these supports. Students should reach out to the Parenting Student Liaison at parents@uttyler.edu and also complete the [Pregnant and Parenting Self-Reporting Form](#).

Campus Carry

We respect the right and privacy of students who are duly licensed to carry concealed weapons in this class. License holders are expected to behave responsibly and keep a handgun secure and concealed. More information is available at <http://www.uttyler.edu/about/campus-carry/index.php>.